

Existing law authorizes the levy of a state tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property.

New law provides for a state sales and use tax exemption for the amounts paid by qualifying radiation therapy treatment centers on the purchase, lease, or repair of capital equipment and software used to operate capital equipment. "Capital equipment" shall mean tangible personal property eligible for depreciation for federal income tax purposes that is used in the diagnosis or treatment of cancer patients. Capital equipment shall include, but shall not be limited to linear accelerators, PET/CT scanners, imaging devices, and software necessary to operate capital equipment. Further provides that for the Biomedical Research Foundation in Shreveport, "capital equipment" shall also mean a PET/CT scanner and related equipment for medical diagnosis and installation of the same. New law authorizes a political subdivision to elect to grant this exemption.

New law provides that a "qualifying radiation therapy center" shall mean a radiation therapy center which is also a nonprofit organization which maintains a joint accreditation with a state university by the Commission on Accreditation of Medical Physics Educational Programs, Inc. (CAMPEP) for a graduate medical physics program and which provides facilities and personnel for use for a joint CAMPEP-accredited graduate medical physics program for research, teaching, and clinical training for graduate students. A "qualifying radiation therapy center" shall also mean the Biomedical Research Foundation in Shreveport.

New law requires an exemption certificate to be obtained from the Dept. of Revenue in order for a qualifying radiation therapy center to qualify for the exemption. Further requires the department to promulgate rules as are necessary to implement the provisions of new law.

Effective July 1, 2009.

(Adds R.S. 47:305.62, 321(H)(3), and 337.9(D)(30))